

the Pro Bowl. After only 5 years in the league, this outstanding defender has developed a well-documented work ethic that has helped him achieve more sacks over the past two seasons than anyone else in the league.

We all know that to be champions requires a strong commitment to work harder and be more disciplined than the rest. The Rams' Super Bowl win is a credit to the extraordinary efforts by the entire Rams' organization. After moving to St. Louis in 1995, the management went to work in hiring excellent personnel and a committed coaching staff. This season, the organization's slogan was aptly and accurately versed: "Gotta go to work!" With the whole organization working as one cohesive unit and regularly working well beyond the hours of 9 to 5, they showed us just how much can be accomplished when everyone works together for a common goal and is committed to doing more than his or her fair share.

We would be remiss if we overlooked another admirable quality of this fine organization, and that is the commitment to the community. When the Rams relocated to St. Louis in 1995, the team identified community involvement as one of the top priorities. Since that time, many charitable organizations have benefitted from the time and resources of these big-hearted athletes, as various Rams players have dedicated dollars for every touchdown, interception, field goal, sack and more. Some examples of how these stars contribute to the community include:

1. The defensive line—donating \$500 for every quarterback sack to a local homeless shelter.
2. Wide receiver Isaac Bruce—donating \$500 for every touchdown to Edgewood's Childhaven, an educational center for children with learning disabilities.
3. Running back Marshall Faulk—continuing the "Marshall Plan" that began in Indianapolis by donating \$2,000 for every touchdown that he scores to the Marshall Faulk Foundation.
4. Quarterback Trent Green—donating \$300 for every Rams passing touchdown to the Trent Green Family Foundation.
5. Safety Keith Lyle—donating \$500 for every interception to local literacy programs.
6. Kicker Jeff Wilkins—donating \$50 for every field goal to Cardinal Glennon Children's Hospital.
7. Tight end Roland Williams—donating \$86 for every catch to the Roland Williams Youth Life Line Foundation which supports children in Roland's hometown.

Most of these players have also been successful in receiving matching commitments from local businesses and individuals, helping to foster a true sense of community. In addition, each year, players make countless appearances at

local schools, hospitals and youth centers to use their influence with children to stress the importance of education and making proper choices in life.

The hard work and dedication of the Rams to their team and the people of the St. Louis metropolitan area deserves our highest commendations. So, on behalf of myself and the good people of my state of Illinois, I congratulate Coach Dick Vermeil, Super Bowl Most Valuable Player Kurt Warner, Marshall Faulk, Isaac Bruce, and the entire St. Louis Rams team on an outstanding performance.

Coach Vermeil, players, and fans: congratulations on a great season and an outstanding victory.

REPEAL OF THE EFFECTIVE CAPITAL GAINS TAX INCREASE IN THE TAX RELIEF EXTENSION ACT OF 1999

Mr. ABRAHAM. Madam President, I rise today to speak in favor of S. 2005 which would repeal the effective capital gains tax increase contained in the Tax Relief Extension Act of 1999. This legislation would protect small business owners from paying taxes on money not actually received.

Overlooked in last year's legislation was a provision that repealed the installment method for accrual method taxpayers when assets or entire businesses are sold. Under this new method, the seller of an asset or business is required to pay taxes on total gains in the first year of the sale, no matter when the actual proceeds are received. S. 2005 would revert this practice to its previous method in which the seller of an asset only paid taxes on the profits from the installment received in that year if he or she should receive payments in increments.

While this tax measure provides for only modest tax revenue, the negative impact on small business owners that this measure affects is quite significant. In effect, this tax increase cripples seller financing of small businesses and prevents thousands of men and women from purchasing small businesses. By potentially reducing the sale price of small businesses by up to 20 percent or more, small business owners will be much less likely to sell their businesses. Larger publicly traded corporations are not impacted as they tend to use other financing methods involving cash or stock transactions. So, this tax increase unfairly targets small business owners already overwhelmed with federal taxes and regulations.

Madam President, it makes common sense that taxes should only be paid when profits are realized—and not on money that will not be collected for years to come. Small businesses are an important provider of new jobs and a driving force in this nation's economy.

We must not penalize or restrict such a vibrant source of innovation, invention and creativity that has enabled the United States to realize previously unimaginable prosperity.

I urge my colleagues in the Senate to join me in support of this legislation so essential in the success of this great nation.

MESSAGES FROM THE PRESIDING

Messages from the President of the United States were communicated to the Senate by Mr. Thomas, one of his secretaries.

EXECUTIVE MESSAGES REFERRED

As in executive session the Presiding Officer laid before the Senate messages from the President of the United States submitting sundry nominations and a treaty which were referred to the appropriate committees.

(The nominations received today are printed at the end of the Senate proceedings.)

REPORT TO THE CONGRESS ON THE STRATEGIC CONCEPT OF NATO—MESSAGE FROM THE PRESIDENT—PM 79

The Presiding Officer laid before the Senate the following message from the President of the United States, together with an accompanying report; which was referred to the Committee on Armed Services:

To the Congress of the United States:

Pursuant to the authority vested in me as President of the United States, including by section 1221(a) of the National Defense Authorization Act for Fiscal Year 2000 (Public Law 106-65), I hereby determine and certify that the new NATO Strategic Concept imposes no new commitment or obligation on the United States. Further, in accordance with section 1221(c) of the Act, I transmit herewith the attached unclassified report to the Congress on the potential threats facing the North Atlantic Treaty Organization.

WILLIAM J. CLINTON.

THE WHITE HOUSE, January 31, 2000.

MESSAGE FROM THE HOUSE

At 12:09 p.m., a message from the House of Representatives, delivered by Mr. Hays, one of its reading clerks, announced that the House has agreed to the following resolution:

H. RES. 402

Resolved, That the Clerk of the House inform the Senate that a quorum of the House is present and that the House is ready to proceed with business.

EXECUTIVE AND OTHER COMMUNICATIONS

The following communications were laid before the Senate, together with